


(To be filled up by the BIR)
▶ DLN:

PSOC:

▶ PSIC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Annual Information Return
of Income Taxes Withheld on
Compensation and Final Withholding Taxes

BIR Form No.
1604-CF
July 2008 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Year (YYYY) ▶

2 Amended Return? ▶

Yes

No

3 No of Sheets Attached ▶

Part I

Background Information

4 TIN ▶

5 RDO Code ▶

6 Line of Business/ Occupation ▶

7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals) ▶

8 Telephone No.

9 Registered Address ▶

10 Zip Code

11 In case of overwithholding/overremittance after the year-end adjustment on compensation, have you released the refund/s to your employee/s?

Yes

No

 If yes, specify the date of refund

12 Total Amount of Overremittance on Tax Withheld under Compensation 13 Month of First Crediting of Overremittance 14 Category of Withholding Agent

Private

Government

Part II

Summary of Remittances

Schedule 1

Remittance per BIR Form No. 1601-C

MONTH	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ ROR NO., IF ANY	TAXES WITHHELD	ADJUSTMENT	PENALTIES	TOTAL AMOUNT REMITTED
JAN						
FEB						
MAR						
APR						
MAY						
JUN						
JUL						
AUG						
SEP						
OCT						
NOV						
DEC						
TOTAL						

Schedule 2

Remittance per BIR Form No. 1601-F

MONTH	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
TOTAL					

Schedule 3

Remittance per BIR Form No. 1602

MONTH	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					
TOTAL					

Schedule 4

Remittance per BIR Form No. 1603

QUARTER	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
1ST QTR					
2ND QTR					
3RD QTR					
4TH QTR					
TOTAL					

We declare, under the penalties of perjury, that this declaration has been made in good faith, verified by us, and to the best of our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

15 President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name)

16 Treasurer/Assistant Treasurer (Signature Over Printed Name)

Title/Position of Signatory

TIN of Signatory

Tax Agent Acc. No./Atty's Roll No. (if applicable)

Date of Issuance

Date of Expiry

TIN of Signatory

Stamp of Receiving Office and Date of Receipt

[illegible]

A - Citizens of the Philippines	B - Resident Alien Individuals	C - Non-Resident Alien Engaged in Business	D - Non-Resident Alien not Engaged in Business
E - Domestic Corporation	F - Resident Foreign Corp.	G - Non-Resident Foreign Corp.	
H - Alien employees of oil exploration service contractors and subcontractors, offshore banking units and regional or area headquarters of multinational corporations			

ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD (FORMAT ONLY)

(Use Schedule 7.5 for Minimum Wage Earner)

Schedule 7.1

ALPHALIST OF EMPLOYEES TERMINATED BEFORE DECEMBER 31 (Reported Under BIR Form No. 2316)

(Use the same format as in Schedule 7.3 but prepare a separate column (before Gross Compensation) for inclusive date of employment.
The annualized method should have been applied in computing the tax due from the employee upon termination of the employment contract.)

Schedule 7.2

ALPHALIST OF EMPLOYEES WHOSE COMPENSATION INCOME ARE EXEMPT FROM WITHHOLDING TAX BUT SUBJECT TO INCOME TAX (Reported Under BIR Form No. 2316) (Applicable from January 1 to July 5, 2008)

SEQ NO	TIN	NAME OF EMPLOYEES			(4) GROSS COMPENSATION INCOME							TAXABLE		EXEMPTION		Premium Paid on Health and/or Hospital Insurance (6)	Net Taxable Compensation Income (7)	Tax Due (8)
		Last Name (3a)	First Name (3b)	Middle Name (3c)	Gross Compensation Income 4(a)	13th Month Pay & Other Benefits 4(b)	De Minimis Benefits 4(c)	SSS,GSIS,PHIC, & Pag - ibig Contributions, and Union Dues 4(d)	Salaries & Other Forms of Compensation 4(e)	Total Non-Taxable/Exempt Compensation Income 4(f)	Basic Salary 4(g)	Salaries & Other Forms of Compensation 4(h)	Code (5a)	Amount (5b)				
(1)	(2)	(3a)	(3b)	(3c)														
					TOTALS	P	P	P	P	P	P	P	P	P	P	P	P	P

Schedule 7.3

ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH NO PREVIOUS EMPLOYER WITHIN THE YEAR (Reported Under BIR Form No.2316)

SEQ NO	TIN	NAME OF EMPLOYEES			(4) GROSS COMPENSATION INCOME							TAXABLE		Total Taxable Compensation Income 4(j)	
		Last Name (3a)	First Name (3b)	Middle Name (3c)	Gross Compensation Income 4(a)	13th Month Pay & Other Benefits 4(b)	De Minimis Benefits 4(c)	SSS,GSIS,PHIC, & Pag - ibig Contributions, and Union Dues 4(d)	Salaries & Other Forms of Compensation 4(e)	Total Non-Taxable/Exempt Compensation Income 4(f)	Basic Salary 4(g)	13th Month Pay & Other Benefits 4(h)	Salaries & Other Forms of Compensation 4(i)		
(1)	(2)	(3a)	(3b)	(3c)											
					TOTALS	P	P	P	P	P	P	P	P	P	P

Schedule 7.3 (continuation)

ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH NO PREVIOUS EMPLOYER WITHIN THE YEAR

EXEMPTION		Premium Paid on Health and/or Hospital Insurance (6)	Net Taxable Compensation Income (7)	TAX DUE (JAN. - DEC.) (8)	TAX WITHHELD (JAN. - NOV.) (9)	YEAR - END ADJUSTMENT (10a or 10b)		Substituted Filing? Yes/No (12)
Code (5a)	Amount (5b)					AMOUNT WITHHELD AND PAID FOR IN DECEMBER (10a) = (8) - (9)	OVER WITHHELD TAX REFUNDED TO EMPLOYEE (10b)=(9) - (8)	
P	P		P	P	P	P	P	

Schedule 7.4

ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH PREVIOUS EMPLOYER/S WITHIN THE YEAR (Reported Under BIR Form No. 2316)

SEQ NO	TIN	NAME OF EMPLOYEES			Gross Compensation Income (4a)	PREVIOUS EMPLOYER							PRESENT EMPLOYER						
		Last Name (3a)	First Name (3b)	Middle Name (3c)		13th Month Pay & Other Benefits (4b)	De Minimis Benefits (4c)	SSS,GSIS,PHIC & Pag - ibig Contributions, and Union Dues (4d)	Salaries Other Forms Of Compensation (4e)	Total Non-Taxable Compensation Income (Previous) (4f)	Basic Salary (4g)	13th Month Pay & Other Benefits (4h)	Salaries & Other Forms of Compensation (4i)	Total Taxable (Previous Employer) (4j= 4g+4h+4i)	13th Month Pay & Other Benefits (4k)	De Minimis Benefits (4l)	SSS,GSIS,PHIC & Pag - ibig Contributions, and Union Dues (4m)	Salaries & Other Forms of Compensation (4n)	Total Non-Taxable Compensation Income (Present) (4o)
(1)	(2)	(3a)	(3b)	(3c)	(4a)														
					TOTALS	P	P	P	P	P	P	P	P	P	P	P	P	P	P

Schedule 7.4 (continuation)

ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH PREVIOUS EMPLOYER/S WITHIN THE YEAR

PRESENT EMPLOYER		Total Compensation Present (4s = 4p+4q+4r)	Total Taxable (Previous & Present Employers) (4t = 4i+ 4s)	EXEMPTION		Premium Paid on Health and/or Hospital Insurance (6)	Net Taxable Compensation Income (7)	TAX DUE (JAN. - DEC.) (8)	TAX WITHHELD (JAN. - NOV.)		YEAR - END ADJUSTMENT (10a or 10b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (To be reflected in BIR Form No. 2316 issued by the present employer) (11)=(9b+10a) or (9b-10b)
Basic Salary (4p)	13th Month Pay & Other Benefits (4q)			Salaries & Other Forms of Compensation (4r)	Code (5a)				Amount (5b)	PREVIOUS EMPLOYER (9a)	PRESENT EMPLOYER (9b)	AMOUNT W/HELD & PAID FOR IN DECEMBER (10a)=(8)-(9a+9b)	
P	P	P	P	P		P	P	P	P	P	P	P	P

Schedule 7.5

ALPHALIST OF MINIMUM WAGE EARNERS (Reported Under BIR Form No. 2316)

SEQ NO	TIN	NAME OF EMPLOYEES			Region No. Where Assigned (4)	GROSS COMPENSATION INCOME													
		Last Name (3a)	First Name (3b)	Middle Name (3c)		PREVIOUS EMPLOYER							TAXABLE						
						Gross Compensation Income Previous (5a)	Basic/ SMW (5b)	Holiday Pay (5c)	Overtime Pay (5d)	Night Shift Differential (5e)	Hazard Pay (5f)	13th Month Pay & Other Benefits (5g)	De Minimis Benefits (5h)	SSS,GSIS,PHIC & Pag - ibig Contributions, and Union Dues (5i)	Salaries & Other Forms of Compensation (5j)	Total Non-Taxable/Exempt Compensation Income (5k)	13th Month Pay & Other Benefits (5l)	Salaries & Other Forms of Compensation (5m)	Total Taxable (Previous Employer) (5n = 5l + 5m)
(1)	(2)	(3a)	(3b)	(3c)	(4)														
					TOTALS	P	P	P	P	P	P	P	P	P	P	P	P	P	P

Schedule 7.5 (continuation)

ALPHALIST OF MINIMUM WAGE EARNERS (Reported Under BIR Form No. 2316)

PRESENT EMPLOYER																			Total Compensation Present (5af)	Total Compensation Income (Previous & Present Employers) (5ag)
Inclusive Date of Employment From (5a) To (5p)		Gross Compensation Income (5q)	Basic SMW Per Day (5r)	Basic SMW Per Month (5s)	Basic SMW Per Year (5t)	Factor Used (No. of Days/Year) (5u)	Holiday Pay (5v)	Overtime Pay (5w)	Night Shift Differential (5x)	Hazard Pay (5y)	13th Month Pay & Other Benefits (5z)	De Minimis Benefits (5aa)	SSS,GSIS,PHIC & Pag - ibig Contributions, and Union Dues (5ab)	Salaries & Other Forms of Compensation (5ac)	13th Month Pay & Other Benefits (5ad)	SALARIES & OTHER FORMS OF COMP. OF COMP. (5ae)				
		P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P		

Schedule 7.5 (continuation)

ALPHALIST OF MINIMUM WAGE EARNERS (Reported Under BIR Form No. 2316)

EXEMPTION		Premium Paid on Health and/or Hospital Insurance (7)	Net Taxable Compensation Income (8)	TAX DUE (JAN. - DEC.) (9)	TAX WITHHELD (JAN. - NOV.)		YEAR - END ADJUSTMENT (11a or 11b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (To be reflected in BIR Form No. 2316 issued by the present employer) (12) = (10b+11a) or (10b -11b)
Code (6a)	Amount (6b)				PREVIOUS EMPLOYER (10a)	PRESENT EMPLOYER (10b)	AMOUNT W/HELD & PAID FOR IN DECEMBER (11a) = (9) - (10a+10b)	OVER WITHHELD TAX REFUNDED TO EMPLOYEE (11b) = (10a+10b) - (9)	
P	P		P	P	P	P	P	P	P

BIR Form No. 1604 CF - Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes
Guidelines and Instructions

Who Shall File

This return shall be filed in triplicate by every employer or withholding agent/payor who is either an individual, estate, trust, partnership, corporation, government agency and instrumentality, government-owned and controlled corporation, local government unit and other juridical entity required to deduct and withhold taxes on compensation paid to employees and on other income payments subject to Final Withholding Taxes. The tax rates for and nature of income payments subject to withholding tax on compensation and final withholding taxes are printed in BIR Form 1601-C and 1601F, respectively.

If the payor is the Government of the Philippines or any political subdivision or agency/instrumentality thereof, or government-owned and controlled corporation, the return shall be made by the officer or employee having control of the payments or by any designated officer or employee.

If the person required to withhold and pay the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice president or authorized officer and shall be countersigned by the treasurer or assistant treasurer.

With respect to fiduciary, the return shall be made in the name of the individual, estate or trust for which such fiduciary acts, and shall be signed and verified by such fiduciary. In case of two or more fiduciaries, the return shall be signed and verified by one of such fiduciaries.

When and Where to File

The return shall be filed on or before January 31 of the year following the calendar year in which the compensation payment and other income payments subjected to final withholding taxes were paid or accrued.

The return shall be filed with the Revenue Collection Officer or duly authorized City/Municipal Treasurer of the Revenue District Office having jurisdiction over the withholding agent's place of business/office.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices except in the case of large taxpayers where only one consolidated return is required.

Penalty for failure to file information returns

In the case of each failure to file an information return, statement or list, or keep any record, or supply any information required by the Code or by the Commissioner on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful

neglect, there shall, upon notice and demand by the Commissioner, be paid by the person failing to file, keep or supply the same, One thousand pesos (₱ 1,000.00) for each such failure: Provided, however, that the aggregate amount imposed for all such failures during a calendar year shall not exceed Twenty five thousand pesos (₱ 25,000.00).

Attachments Required

1. Alphalist of Employees as of December 31 with No Previous Employer within the Year.
2. Alphalist of Employees as of December 31 with Previous Employer/s within the Year.
3. Alphalist of Employees Terminated before December 31.
4. Alphalist of Employees Whose Compensation Income Are Exempt from Withholding Tax but Subject to Income Tax.
5. Alphalist of Employees other than Rank & File Who Were Given Fringe Benefits During the year.
6. Alphalist of Payees Subjected to Final Withholding Tax.
7. Alphalist of Minimum Wage Earners.

Note: All background information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For CPAs and others (individual practitioners and members of GPPs);
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
 - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
 - b.1 Taxpayer Identification Number (TIN); and
 - b.2 Attorney's Roll Number or Accreditation Number, if any
- The last 4 digits of the 13-digit TIN refer to the branch code.
- Box No. 1 refers to transaction period and not the date of filing this return.
- TIN= Taxpayer Identification Number.
- The ATC in the Alphabetical List of Payees/Employees shall be taken from BIR Form Nos. 2316 and 2306.
- Employees earning an annual compensation income of not exceeding ₱ 60,000 from one employer who did not opt to be subjected to withholding tax on compensation shall be reported under Schedule 7.2 (Alphalist of Employees Whose Compensation Income are Exempt from Withholding Tax But Subject to Income Tax). (Applicable from January 1 to July 5, 2008)

ENCS